

This form is issued under authority of P.A. 119 of 1980, as amended. This law requires that each commercial motor vehicle operated on Michigan highways have an annual motor fuel decal. Failure to comply is a misdemeanor punishable by a fine of up to \$100 or imprisonment of 90 days or both. If this form is not completed properly, your decal may be delayed.

## MOTOR CARRIER DIESEL FUEL TAX APPLICATION

Decals are no longer available at the Treasury Field Offices. Decals and licenses will be issued by the Lansing Office only.

ALLOW FOUR (4) WEEKS FOR DELIVERY WHEN ORDERING BY MAIL.

Tax Year

► 1. Name, DBA, Address (City, State, ZIP)

► 2. Account No. (FE, ME or TR)

### FOR DEPARTMENT USE ONLY

3. Ownership Type. Check one.

☐ a. Individual ☐ b. Husband & Wife ☐ c. Partnership ☐ d. Domestic Corporation ☐ e. Foreign Corporation ☐ f. Trust or Estate

| (Attach additional pages if necessary)<br>Names of Partners, Officers or Owner | Title | Complete Residence Address | Telephone No.         | Social Security Number |
|--|-------|----------------------------|-----------------------|------------------------|
|  |       |                            |                       |                        |
|  |       |                            |                       |                        |
|  |       |                            |                       |                        |
| Business Days (M-F, etc.)  |       | Hours Operated (9-5, etc.) | Business Phone<br>( ) |                        |

#### 4. NEW APPLICANTS ONLY

What date did you start operating qualified commercial motor vehicles?

- 5. DO YOU HAVE BULK STORAGE IN MICHIGAN? a. ☐ Yes ☐ No  
b. If Yes, what is the storage capacity in gallons? Gallons \_\_\_\_\_  
c. If Yes, give location. Location \_\_\_\_\_

► 6. Do you sell diesel fuel to others? ☐ Yes ☐ No

7. Do you only operate part of the year? a. ☐ Yes ☐ No b. If Yes, what months? \_\_\_\_\_

► 8. Number of decal sets you will need for your "Qualified Commercial Motor Vehicles" (Please see instructions): ► \_\_\_\_\_

These decals are serialized and you are accountable for the numbers issued to your account. The decals are not transferable under penalty of law.

**A SURETY BOND** is not required. However, Treasury has the option of requiring a bond upon notice to the licensee.

**CERTIFICATION:** I certify, under penalty of perjury, that I have read this application and that it is true and complete to the best of my knowledge. The preparer's signature (if applicable) is based on all information of which that preparer had knowledge.

☐ I authorize Treasury to discuss my application with my preparer. ☐ Do not discuss with my preparer.

|                              |      |                                       |      |
|------------------------------|------|---------------------------------------|------|
| Taxpayer's Signature         | Date | Preparer's Signature                  | Date |
| Type or Print Name and Title |      | Business Address and Telephone Number |      |

**Mail application to:** Motor Fuel Tax Division, Michigan Department of Treasury, Lansing, MI 48922.

If you have questions, contact the Motor Carrier Section at (517) 373-3183.

Deaf or hearing impaired persons should call (517) 373-9419 (TDD). FAX number (517) 241-0777

|  |                            |
|--|----------------------------|
| If Corporation, Name of Resident Agent                 | Area Code and Phone Number |
| Address of Principal Office, if different from item 2. | Area Code and Phone Number |
| Address Where Records are Kept for Audit               | Area Code and Phone Number |

**"Qualified Commercial Motor Vehicle" Definition.**

A diesel powered motor vehicle used, designed, or maintained for transportation of persons or property and one of the following:

- Having 3 or more axles regardless of weight.
- Having 2 axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds.
- Is used in a combination of vehicles, if the weight of that combination exceeds 26,000 pounds gross vehicle or registered gross vehicle weight.

The following vehicles are not "Qualified Commercial Motor Vehicles":

- Recreational vehicles
- Farm vehicles, and school buses in general do not qualify, however, their use will determine their eligibility. Call the Motor Fuel Tax Division at (517) 373-3183 for advice in this area.

**It is important that you understand your responsibilities under a lease agreement.** The lease agreement is the primary document which explains fuel tax licensing and reporting responsibilities. If the lease agreement fails to disclose who is responsible, other criteria may be used. For short-term leases of less than 30 days, the lessor is normally considered liable. For longer term leases the lessor may be considered liable if they supply or pay for the motor fuel consumed by the vehicles, or if they bill rental or other charges including the cost of motor fuel. **The parties (lessor/lessee) in a lease agreement may be held jointly or severally liable for any fuel tax liabilities.** If you have any questions please call (517) 373-3183.

**You can obtain your intrastate motor carrier fuel tax license and decals at the location below. However, for your convenience, we recommend you mail your completed application to the address on the front of this form. Or, fax your completed application to (517) 241-0777. The license year runs from January 1 through December 31. Decals expire annually on December 31.**

Michigan Department of Treasury  
 430 W. Allegan Street  
 Lansing, MI 48922  
 (517) 373-3183 (voice)  
 (517) 373-9419 (TTY)  
 8am - 5pm, Mon-Fri

A motor carrier may obtain a trip permit that authorizes the motor carrier to operate one specific commercial vehicle in Michigan for five consecutive days. You can get trip permits from the wireless services listed below:

| Name                            | National Number  | In Canada, Call |
|---------------------------------|--|-----------------|
| Comdata .....                   | 800 - 749-6058 .....   | 800 - 463-4822  |
| Transport Permits LTD .....     | 800 - 373-9033 (The number at left also works for Canadians) | (319) 235-9033  |
| Tewel Permit Service .....      | 800 - 232-4245 (The number at left also works for Canadians) | (330) 534-8166  |
| Custom Permit Service .....     | 800 - 669-5014 .....   | (614) 351-1740  |
| Jack Permits .....              | 800 - 223-5479 .....   | 800 - 223-5479  |
| Interstate Permit Service ..... | 800 - 343-4889 .....   | 800 - 343-4889  |

**If you are sending your application by a courier service, please use the address below. Please allow 3-4 business days to process. During renewal (November-December) this may take 4 weeks. Decals will be returned to you by 1st Class mail.**

Motor Fuel Tax Division  
 Michigan Department of Treasury  
 430 W. Allegan Street  
 Lansing, Michigan 48922

If you are going to send your application by regular mail, please use the address on the front page of this form.